REMARKS

All the claims were rejected under 35 U.S.C. § 103(a) in view of Gosselin, Rusincovitch and Yoshikawa or Higgins. Applicant respectfully traverses in view of the foregoing amendments and following remarks.

The presently claimed invention requires that the releasing agent layer be formed of a non-silicone based releasing agent that contains an olefin-based thermoplastic elastomer and a polyethylene resin and that the thermal transfer printed layer be formed of a thermo-melting resin containing an epoxy resin and a vehicle including one of a pigment or a dye. The combination of the specific non-silicone based releasing agent layer and the thermal transfer printed layer makes it possible to provide a printed layer that is not only appropriately adhered onto the releasing agent layer but also adapted to be reliably peeled off from the releasing agent layer and then transferred to a pressure sensitive adhesive layer of the pressure sensitive adhesive label when the release sheet is peeled off from the pressure sensitive adhesive label.

None of the cited references, alone or in combination, teach or suggest the specific combination of the presently claimed non-silicone based releasing agent and the thermal transfer printed layer. As admitted by the Examiner, Gosselin teaches only silicone-based release materials. The Examiner looks to Rusincovitch and contends that Rusincovitch teaches the equivalence of silicone release coatings and non-silicone based release coatings (citing to col. 11, lines 2-32). Applicant respectfully disagrees. Rusincovitch teaches a **base** made of siliconized formulations coated onto a layer of paper. This base, however, is then coated with a release layer, which may be polyvinyl

chloride or other appropriate polymer film. This does not teach a release agent layer formed of a non-silicone based releasing agent. Accordingly, the combination of Gosselin and Rusincovitch does not teach the presently claimed release sheet with a printed layer.

In addition, the Examiner acknowledges that neither Gosselin nor Rusincovitch teach or suggest a thermo-melting resin that contains epoxy rein as the thermal transfer printed layer. Accordingly, the Examiner points to Rusincovitch and alleges that it teaches the ink of the printing layer is selected from epoxy resins, citing to col. 7, lines 24-42. Applicant has reviewed that portion of Rusincovitch, as well as elsewhere, and cannot find any mention of epoxy resin. Without any teaching or suggestion to use an epoxy resin, there can be no *prima facie* case of obviousness. Applicant therefore requests withdrawal of the rejection.

Applicant believes that all the claims are allowable and requests notification to that effect. If, for any reason, the Examiner feels that the above amendments and remarks do not put the claims in condition for allowance, the undersigned attorney can be reached at (312) 321-4276 to resolve any remaining issues.

Respectfully submitted

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